

GHK: GHK
RSH: K

29 March 1954

OGC HAS REVIEWED.

MEMORANDUM FOR: General Tax File

SUBJECT : U. S. Income Tax Liability of CIA Personnel
Serving Abroad

1. In accordance with the recommendation contained in the staff study on the same subject dated 5 March 1954, as approved by the Deputy Director, Mr. [] and the undersigned from this office met Mr. Harold Swartz, Chief, Tax Rulings Division of the Technical Division of IRS today. We outlined the general scope of the problem presented and discussed the best procedure for submitting the matter to the IRS for a decision.

25X1A

2. Mr. Swartz assured us that they could not only provide us with an unpublished opinion, but that their decision could be restricted to one copy which would be kept on file in the Office of the Commissioner or one of his senior subordinates.

3. It was agreed that we would submit a sterile memorandum to them for their consideration which Mr. Swartz would analyze with Mr. Foss who has recently received a clearance from us. The form of the inter-agency exchange will be determined after this matter has been discussed further with our Security people.

25X1A

[]

Assistant General Counsel

OGC/CWP:mm

Distribution:

- Orig. - General Tax File
- 1 - OGC, 317 South
- 1 - Chrono